

Appendix E

Housing and Technical Resources - HRA Variance Analysis 2023/24 (Period 9)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Property Costs	(3,966k) over	Repairs and Maintenance - Internal and External Contractor - (4,339k) over	HRA	The overspend reflects the current demand for repairs and continuing high cost and volume of voids. The position includes a recharge for recovery of costs from chargeable services.
		<u>Housing – Rent Write off Unlet Periods/Bad Periods – 493k under</u>	<u>HRA</u>	<u>The net underspend reflects a lower than anticipated level of bad debt provision. During the year collection rates for rental income have been better than forecast, which is due in part to schemes such as the tenancy sustainment fund mitigating the overall level of debt.</u>
		<u>Fixtures & Fittings – (105k) over</u>	<u>HRA</u>	<u>This budget is demand led and the overspend reflects the increased demand during the year.</u>
Income	(1,818k) under recovered	House Rents - 390k over recovered	HRA	The over recovery is due to the timing of new builds which completed ahead of the anticipated profiles.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Year End Transfer from the Balance Sheet – (2,093k) under recovered	HRA	The budget assumes a level of transfer from reserves, due to the current net underspend across the service. This is mainly as a result of the aforementioned recovery of costs from chargeable services.

South Lanarkshire Council

Housing & Technical Resources - HRA

Expenditure / Income Variance Trends 2023/24

	REVISED ANNUAL BUDGET 2022/23	PERIOD 5 VARIANCE AMOUNT	Over/ Under	PERIOD 6 VARIANCE AMOUNT	Over/ Under	PERIOD 7 VARIANCE AMOUNT	Over/ Under	PERIOD 9 ESTIMATE TO DATE	PERIOD 9 ACTUAL TO DATE	PERIOD 9 VARIANCE AMOUNT	Over/ Under
EMPLOYEE COSTS											
APT & C BASIC	11,776	(34)	over	(49)	over	(61)	over	7,719	7,704	15	under
APT & C OVERTIME	78	7	under	10	under	12	under	50	47	3	under
APT & C SUPERANNUATION	2,097	(35)	over	(46)	over	(60)	over	1,363	1,435	(72)	over
APT & C NIC	1,120	24	under	29	under	30	under	728	708	20	under
TRAVEL AND SUBSISTANCE	28	9	under	10	under	12	under	18	3	15	under
OTHER EMPLOYEE COSTS	0	0	-	(1)	over	(1)	over	0	1	(1)	over
PENSION INCREASES	211	(3)	over	(5)	over	(8)	over	137	150	(13)	over
ADDITIONAL PENSION COSTS	0	(6)	over	(6)	over	(6)	over	0	6	(6)	over
EMPLOYEE COSTS	15,310	(38)	over	(58)	over	(82)	over	10,015	10,054	(39)	over
PROPERTY COSTS											
RATES	105	0	-	0	-	36	under	105	69	36	under
SCOTTISH WATER - UNMETERED CHARGES	4	1	under	2	under	2	under	3	0	3	under
SCOTTISH WATER - METERED CHARGES	8	(1)	over	(2)	over	(2)	over	5	11	(6)	over
RENT	6	0	-	0	-	0	-	0	0	0	-
SERVICE CHARGE	65	0	-	0	-	0	-	0	0	0	-
OTHER ACCOMMODATION COSTS	31	0	-	0	-	0	-	0	0	0	-
BED AND BREAKFAST	0	0	-	(9)	over	(9)	over	0	15	(15)	over
PROPERTY INSURANCE	1,484	0	-	0	-	0	-	1,484	1,484	0	-
SECURITY COSTS	55	3	under	7	under	10	under	3	3	0	-
GROUND MAINTENANCE	4,625	0	-	0	-	0	-	4,191	4,191	0	-
REPAIRS & MAINTENANCE - INTERNAL CONTRACT	35,777	(368)	over	(463)	over	(1,046)	over	18,067	22,373	(4,306)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACT	877	(23)	over	8	under	27	under	540	573	(33)	over
HOUSING - RENT FREE ACCOMMODATION	155	0	-	0	-	0	-	109	177	(68)	over
HOUSING - RENT W/O UNLET PERIODS	2,445	0	-	0	-	0	-	1,748	1,969	(221)	over
HOUSING - RENT W/O BAD PERIODS	2,456	0	-	0	-	0	-	1,124	410	714	under
ASBESTOS	139	13	under	17	under	19	under	91	50	41	under
FIXED ELECTRICAL	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
BOILER PLANT SERVICING	0	1	under	0	-	0	-	0	0	0	-
ELECTRICITY - CONTRACT	1,358	0	-	0	-	0	-	572	572	0	-
GAS	436	(16)	over	(17)	over	6	under	221	221	0	-
HEATING OIL	54	4	under	8	under	9	under	33	21	12	under
SOLID FUEL	3	1	under	1	under	2	under	2	0	2	under
FIXTURE & FITTINGS	58	0	-	0	-	0	-	38	143	(105)	over
JANITOR SERVICE	74	(1)	over	4	under	10	under	51	30	21	under
CLEANING CONTRACT	468	(122)	over	(123)	over	(123)	over	468	468	0	-
CLEANING MATERIALS	60	0	-	0	-	0	-	17	17	0	-
WINDOW CLEANING	16	1	under	0	-	2	under	10	8	2	under
PEST CONTROL	122	0	-	0	-	0	-	88	103	(15)	over
REFUSE UPLIFT	0	(12)	over	(15)	over	(18)	over	0	24	(24)	over
REMOVAL & STORAGE COSTS	14	(1)	over	(1)	over	(1)	over	9	10	(1)	over
OTHER PROPERTY COSTS	34	(8)	over	(6)	over	(5)	over	23	24	(1)	over
PROPERTY COSTS	50,929	(530)	over	(590)	over	(1,082)	over	29,002	32,968	(3,966)	over

South Lanarkshire Council

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	473	0	-	0	-	0	-	336	336	0	-
COMPUTER EQUIPMENT RENTAL	0	0	-	0	-	0	-	0	11	(11)	over
I.T. EQUIPMENT MAINT-CONTRACT	75	0	-	0	-	0	-	63	63	0	-
EQUIPMENT, APPARATUS AND TOOLS	13	0	-	(1)	over	0	-	9	10	(1)	over
FURNITURE - OFFICE	10	(1)	over	0	-	1	under	6	5	1	under
FURNITURE - GENERAL	0	0	-	0	-	(1)	over	0	1	(1)	over
MATERIALS, APPARATUS AND EQUIPMENT	0	(1)	over	(1)	over	(1)	over	0	2	(2)	over
FOODSTUFFS - GENERAL	6	(15)	over	0	-	(1)	over	4	6	(2)	over
PROTECTIVE CLOTHING & UNIFORMS	12	2	under	3	under	3	under	8	4	4	under
LAUNDRY COSTS	16	(2)	over	(2)	over	(1)	over	10	10	0	-
OTHER SUPPLIES AND SERVICES	33	3	under	2	under	1	under	32	35	(3)	over
HEALTH AND SAFETY	15	3	under	4	under	6	under	10	4	6	under
CATERING - CONTRACT	0	0	-	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	653	(11)	over	4	under	6	under	478	488	(10)	over
TRANSPORT AND PLANT											
POOL CAR RECHARGE - RENTAL CHARGE	26	1	under	2	under	4	under	16	9	7	under
POOL CAR RECHARGE - FUEL	6	2	under	2	under	3	under	4	0	4	under
POOL CAR RECHARGE - ADDITIONAL CHARGES	1	0	-	0	-	1	under	1	0	1	under
OTHER TRANSPORT COSTS	0	0	-	0	-	0	-	0	5	(5)	over
FLEET SERVICE CHARGES VEHICLE MAINTENANCE	23	1	under	2	under	3	under	23	29	(6)	over
FLEET SERVICE CHARGES LEASING	72	(10)	over	(4)	over	0	-	44	38	6	under
FLEET SERVICE CHARGES HIRED VEHICLES	34	11	under	13	under	16	under	21	0	21	under
FLEET SERVICE CHARGES CONTRACT HIRE	0	(1)	over	(1)	over	(3)	over	0	7	(7)	over
FLEET SERVICE CHARGES ROAD FUND LICENCES/	8	2	under	1	under	2	under	5	3	2	under
FLEET SERVICE CHARGES FUEL	22	0	-	0	-	2	under	13	11	2	under
HIRE OF SCAFFOLDING	0	0	-	0	-	0	-	0	19	(19)	over
STORAGE	4	1	under	2	under	2	under	3	0	3	under
TRANSPORT AND PLANT	196	7	under	17	under	30	under	130	121	9	under

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ADMINISTRATION											
PRINTING AND STATIONERY	61	0	-	0	-	0	-	52	52	0	-
BULK PRINTING	52	0	-	0	-	0	-	0	0	0	-
TELEPHONES	73	19	under	23	under	11	under	45	50	(5)	over
MOBILE PHONES	27	8	under	10	under	12	under	16	13	3	under
ADVERTISING - OTHER	12	4	under	5	under	6	under	8	0	8	under
POSTAGES/COURIERS	132	(8)	over	(12)	over	(11)	over	117	117	0	-
SMS MESSAGING	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
MEMBERSHIP FEES/SUBSCRIPTIONS	38	(4)	over	(5)	over	(2)	over	25	38	(13)	over
MEDICAL COSTS	25	1	under	(2)	over	(2)	over	16	18	(2)	over
LEGAL EXPENSES	61	(2)	over	(1)	over	2	under	38	35	3	under
PETTY OUTLAYS	4	1	under	2	under	2	under	3	0	3	under
HOSPITALITY / CIVIC RECOGNITION	0	(4)	over	(4)	over	(4)	over	0	7	(7)	over
GIRO BANK AGENCY FEES	9	4	under	5	under	6	under	7	0	7	under
PAYPOINT AGENCY FEES	28	(2)	over	(3)	over	(4)	over	17	21	(4)	over
INTERNET AGENCY FEES	6	2	under	3	under	3	under	4	0	4	under
OTHER ADMIN COSTS	15	(6)	over	(7)	over	(6)	over	10	21	(11)	over
CONFERENCES - OFFICIALS	7	2	under	3	under	3	under	5	2	3	under
INTERNAL SUPPORT SERVICES ALLOCATION	5,020	0	-	0	-	0	-	0	0	0	-
ADMINISTRATION	5,570	11	under	13	under	12	under	363	378	(15)	over
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	2,909	0	-	0	-	0	-	1,353	1,353	0	-
GRANTS TO VOLUNTARY ORGANISATIONS	2	0	-	0	-	0	-	0	0	0	-
PAYMENTS TO VOLUNTARY ORGANISATIONS	31	0	-	0	-	0	-	10	10	0	-
PAYMENTS TO OTHER BODIES	32	(12)	over	(23)	over	(100)	over	32	38	(6)	over
PRIVATE INDIVIDUALS - GENERAL	0	(16)	over	(40)	over	(40)	over	0	0	0	-
PAYMENT TO OTHER BODIES	2,974	(28)	over	(63)	over	(140)	over	1,395	1,401	(6)	over
PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	80	0	-	0	-	0	-	62	62	0	-
PAYMENT TO EXTERNAL CONSULTANTS	20	0	-	0	-	0	-	0	0	0	-
PAYMENT TO CONTRACTORS	100	0	-	0	-	0	-	62	62	0	-
FINANCING CHARGES											
INTEREST-DEBT CHARGES	17,953	0	-	0	-	0	-	5,845	0	5,845	under
I.T. EQUIPMENT LEASING-CONTRACT	67	0	-	0	-	0	-	5	5	0	-
CFCR	27,162	(19)	over	(19)	over	0	-	24,385	24,385	0	-
INTEREST ON REVENUE BALANCES	(67)	0	-	0	-	0	-	0	0	0	-
FINANCING CHARGES	45,115	(19)	over	(19)	over	0	-	30,235	24,390	5,845	under
TOTAL EXPENDITURE	120,847	(608)	over	(696)	over	(1,256)	over	71,680	69,862	1,818	under

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INCOME											
SALES - DEPARTMENTS OF THE AUTHORITY	(885)	0	-	0	-	0	-	(810)	(810)	0	-
FEES AND CHARGES - GENERAL	(4,547)	0	-	0	-	0	-	(1,618)	(1,618)	0	-
RENTAL INCOME	(449)	0	-	0	-	0	-	0	0	0	-
HOUSE RENTS	(104,668)	168	over rec	193	over rec	250	over rec	(65,414)	(65,804)	390	over rec
LOCK UP RENTS	(2,679)	(26)	under rec	(26)	under rec	(26)	under rec	(2,009)	(1,970)	(39)	under rec
INSURANCE RECOVERIES	(250)	0	-	0	-	0	-	0	(42)	42	over rec
OTHER INCOME	(1,745)	0	-	0	-	0	-	(960)	(842)	(118)	under rec
YEAR END T/FER TO BALANCE SHEET	(4,907)	466	over rec	529	over rec	1,032	over rec	(2,093)	0	(2,093)	under rec
INCOME	(120,847)	608	over rec	696	over rec	1,256	over rec	(72,904)	(71,086)	(1,818)	under rec
NET EXPENDITURE	0	0	-	0	-	0	-	(1,224)	(1,224)	0	-